

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Twin Lakes School Corp (8565)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$207,358	\$394,606	\$494,038	n/a	138%	25%
	11100 Regular Programs; Elementary	\$2,500,812	\$3,279,411	\$3,113,734	\$3,855,896	54%	18%	24%
	11200 Regular Programs; Middle/Junior High	\$1,416,164	\$1,756,493	\$1,805,922	\$2,154,971	52%	23%	19%
	11300 Regular Programs; High School	\$1,771,594	\$1,988,439	\$1,934,885	\$2,291,165	29%	15%	18%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$49,521	\$64,017	\$62,955	n/a	27%	-2%
	11410 Vocational Education; Agriculture A	\$38,080	\$51,149	\$52,203	\$58,285	53%	14%	12%
	11440 Vocational Education; Health Occupations	\$26,577	\$37,899	\$55,609	\$86,872	227%	129%	56%
	11450 Vocational Education; Consumer and Homemaking	\$92,009	\$115,530	\$118,289	\$133,418	45%	15%	13%
	11480 Vocational Education; Industrial Education A	\$61,836	\$0	\$0	\$0	-100%	n/a	n/a
	11490 Vocational Education; Industrial Education B	\$57,289	\$0	\$0	\$0	-100%	n/a	n/a
	11590 Other Vocational Education Programs	\$30,431	\$121,868	\$116,944	\$141,736	366%	16%	21%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$35,709	n/a	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$13,730	\$15,918	\$14,308	\$7,600	-45%	-52%	-47%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$20,064	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$1,045	\$0	\$776	\$591	-43%	n/a	-24%
	12520 Culturally Different; Compensatory	\$3,432	\$5,668	\$1,189	\$957	-72%	-83%	-20%
	12710 Equal Opportunity At Risk	\$46,918	\$0	\$0	\$0	-100%	n/a	n/a
	12900 Other Special Programs	\$0	\$29,242	\$39,901	\$26,597	n/a	-9%	-33%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$69,076	\$0	\$0	\$0	-100%	n/a	n/a
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$4,173	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$0	\$5,592	\$35,711	\$42,220	n/a	> 500%	18%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$8,344	\$9,791	\$8,106	n/a	-3%	-17%
	14300 Summer School Programs; High School	\$37,165	\$50,134	\$13,249	\$33,036	-11%	-34%	149%
	16100 Remediation Testing	\$57,679	\$46,223	\$55,708	\$64,149	11%	39%	15%
	16200 Preventive Remediation	\$0	\$14,429	\$53,202	\$71,755	n/a	397%	35%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$33,195	\$38,117	\$69,087	\$60,779	83%	59%	-12%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$37,399	\$36,669	\$36,115	n/a	-3%	-2%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$933,575	\$1,242,095	\$929,728	\$1,435,723	54%	16%	54%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$9,453	\$8,921	\$7,094	n/a	-25%	-20%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$197	\$0	\$0	n/a	-100%	n/a
	22220 Library/Media Services; School Library	\$168,248	\$219,739	\$194,339	\$252,505	50%	15%	30%
	22230 Library/Media Services; Audiovisual	\$12,413	\$8,019	\$4,323	\$6,037	-51%	-25%	40%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$50,942	\$0	\$430	\$19,127	-62%	n/a	> 500%
	22290 Library/Media Services; Other Educational Media Services	\$5,391	\$0	\$500	\$0	-100%	n/a	-100%
	24100 Office of The Principal	\$672,594	\$945,820	\$931,921	\$1,102,688	64%	17%	18%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$235,164	\$284,315	\$244,473	\$260,380	11%	-8%	7%
	26497 2007 Account Code - Teachers Retirement Fund	\$304,376	\$525,620	\$563,398	\$312,518	3%	-41%	-45%
<b>Student Academic Achievement Total</b>		<b>\$8,643,907</b>	<b>\$11,093,994</b>	<b>\$10,863,836</b>	<b>\$13,083,086</b>	<b>51%</b>	<b>18%</b>	<b>20%</b>
<b>Student Instructional Support</b>								
	21210 Guidance Services; Service Area Direction	\$61,562	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$328,540	\$404,676	\$415,696	\$491,955	50%	22%	18%
	21230 Guidance Services; Appraisal Services	\$13,082	\$8,083	\$2,199	\$3,934	-70%	-51%	79%
	21240 Guidance Services; Information Services	\$30,657	\$31,476	\$11,960	\$22,638	-26%	-28%	89%
	21340 Health Services; Nurse Services	\$30,272	\$61,605	\$65,124	\$77,069	155%	25%	18%
	21390 Health Services; Other Health Services	\$0	\$0	\$0	\$7,200	n/a	n/a	n/a
	21420 Psychological Testing	\$0	\$6,822	\$10,265	\$27,156	n/a	298%	165%
	22110 Improvement of Instruction; Service Area Direction	\$31,763	\$0	\$0	\$0	-100%	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$50,007	\$82,176	\$76,359	\$100,953	102%	23%	32%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$1,800	\$11,750	-\$9,800	< -500%	-644%	-183%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$84,386	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$24,923	\$21,889	\$29,771	\$22,325	-10%	2%	-25%
	23120 Board of Education; Service Area Assistants	\$47,440	\$37,102	\$41,713	\$53,159	12%	43%	27%
	23190 Board of Education; Other Governing Body Services	\$1,167	\$0	\$0	\$0	-100%	n/a	n/a
	23210 Executive Administration; Office of The Superintendent	\$181,791	\$334,790	\$358,558	\$445,761	145%	33%	24%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	23220 Executive Administration; Community Relations	\$0	\$0	\$0	\$3,601	n/a	n/a	n/a
	23290 Executive Administration; Other Executive Administration Services	\$0	\$3,096	\$1,014	\$1,368	n/a	-56%	35%
	25750 Personnel Services; Health Services	\$5,475	\$5,062	\$4,251	\$7,823	43%	55%	84%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$126,325	\$129,266	\$66,586	n/a	-47%	-48%
<b>Student Instructional Support Total</b>		<b>\$806,680</b>	<b>\$1,124,903</b>	<b>\$1,157,926</b>	<b>\$1,406,112</b>	<b>74%</b>	<b>25%</b>	<b>21%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$4,270	\$5,329	\$21,643	\$17,874	319%	235%	-17%
	23160 Board of Education; Promotion Expenses	\$2,522	\$9,023	\$2,534	\$4,882	94%	-46%	93%
	25130 Fiscal Services; Budgeting	\$0	\$180	\$0	\$0	n/a	-100%	n/a
	25160 Fiscal Services; Financial Accounting	\$921	\$975	\$1,035	\$0	-100%	-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$3,364	\$18	\$1,999	\$258	-92%	> 500%	-87%
	25196 Other Fiscal Services; Cash Change	\$0	\$553	\$0	\$606	n/a	10%	n/a
	25400 Planning, Research, Development and Evaluation	\$3,145	\$0	\$0	\$1,259	-60%	n/a	n/a
	25920 Ditch Assessments	\$135	\$151	\$0	\$175	30%	16%	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$7,659	\$19,738	\$12,990	\$16,004	109%	-19%	23%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,307,293	\$1,881,190	\$1,905,743	\$2,096,100	60%	11%	10%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$18,210	\$9,254	\$15,014	\$9,870	-46%	7%	-34%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$235,929	\$302,222	\$268,731	\$362,773	54%	20%	35%
	26499 2007 Account Code - Other	\$0	\$0	\$0	\$18,600	n/a	n/a	n/a
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$513	\$0	\$0	\$0	-100%	n/a	n/a
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$2,398	\$5,590	\$1,000	n/a	-58%	-82%
	26700 Operation and Maintenance of Plant Services; Insurance	\$41,818	\$102,315	\$99,312	\$74,917	79%	-27%	-25%
	27010 Student Transportation; Service Area Direction	\$165,795	\$112,935	\$114,794	\$136,591	-18%	21%	19%
	27100 Student Transportation; Vehicle Operation	\$396,283	\$465,691	\$476,960	\$563,391	42%	21%	18%
	27200 Student Transportation; Monitoring Services	\$10,355	\$11,975	\$11,825	\$13,553	31%	13%	15%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$132,674	\$239,118	\$232,171	\$306,262	131%	28%	32%
	27400 Student Transportation; Purchase of School Buses	\$18,950	\$291,982	\$70,818	\$46,636	146%	-84%	-34%
	27500 Student Transportation; Insurance on Buses	\$15,375	\$46,391	\$37,360	\$33,141	116%	-29%	-11%
	27700 Student Transportation; Contracted Transportation Services	\$6,863	\$60,204	\$79,667	\$78,115	> 500%	30%	-2%
	27900 Student Transportation; Other Student Transportation Services	\$178	\$493	\$836	\$618	247%	25%	-26%
	27910 Student Transportation; Bus Driver Training	\$50	\$200	\$400	\$500	> 500%	150%	25%
	31100 Food Services Operations; Service Area Direction	\$47,115	\$57,243	\$61,960	\$66,882	42%	17%	8%
	31200 Food Services Operations; Food Preparation and Dispensing	\$606,485	\$716,762	\$788,811	\$918,867	52%	28%	16%
	31900 Other Food Services	\$0	\$152	\$190	\$203	n/a	34%	7%
	33400 Athletic Coaches	\$139,682	\$204,183	\$220,166	\$237,079	70%	16%	8%
	33990 Other Community Services; Other	\$44,676	\$4,977	\$12,659	\$13,612	-70%	174%	8%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$3,283	\$2,359	\$13,714	n/a	318%	481%
<b>Overhead and Operational Total</b>		<b>\$3,210,260</b>	<b>\$4,548,933</b>	<b>\$4,445,565</b>	<b>\$5,033,481</b>	<b>57%</b>	<b>11%</b>	<b>13%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$535,495	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$292,730	\$314,358	\$222,743	n/a	-24%	-29%
	43000 Facilities Acquisition and Construction; Professional Services	\$9,276	\$39,586	\$54,366	\$116,111	> 500%	193%	114%
	45100 Building Acquisition, Construction and Improvements	\$0	\$264,295	\$412,483	\$869,642	n/a	229%	111%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$47,845	\$60,740	\$77,005	n/a	61%	27%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$594,595	\$786,028	\$448,197	\$750,089	26%	-5%	67%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$49,845	\$82,957	\$84,032	\$94,076	89%	13%	12%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$0	\$175,000	n/a	n/a	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$149,057	n/a	n/a	n/a
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$465,880	\$638,565	\$323,877	n/a	-30%	-49%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,701,711	\$2,848,250	\$2,849,000	\$2,732,930	1%	-4%	-4%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$115,320	n/a	n/a	n/a
<b>Nonoperational Total</b>		<b>\$3,890,921</b>	<b>\$4,827,571</b>	<b>\$4,861,741</b>	<b>\$5,625,850</b>	<b>45%</b>	<b>17%</b>	<b>16%</b>

prorated

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	26491 2007 Account Code - PERF	\$92,944	\$121,382	\$139,054	\$72,167	-22%	-41%	-48%
	26492 2007 Account Code - Social Security	\$662,652	\$815,817	\$825,569	\$438,088	-34%	-46%	-47%
	26493 2007 Account Code - Workmen's Compensation	\$21,521	\$58,145	\$43,291	\$25,699	19%	-56%	-41%
	26494 2007 Account Code - Group Insurance	\$876,033	\$786,155	\$850,655	\$510,275	-42%	-35%	-40%
	26496 2007 Account Code - Unemployment Compensation	\$833	\$1,702	\$525	\$2,559	207%	50%	388%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$57,996	\$2,260,575	\$190,882	\$90,134	55%	-96%	-53%
<b>prorated Total</b>		<b>\$1,711,979</b>	<b>\$4,043,777</b>	<b>\$2,049,976</b>	<b>\$1,138,921</b>	<b>-33%</b>	<b>-72%</b>	<b>-44%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
<b>Student Academic Achievement</b>	\$9,938,881	\$14,625,688	\$12,373,376	\$13,918,515	40%	-5%	12%	54.4%	57.0%	52.9%	52.9%
<b>Student Instructional Support</b>	\$923,696	\$1,295,951	\$1,334,517	\$1,510,564	64%	17%	13%	5.1%	5.1%	5.7%	5.7%
<b>Overhead and Operational</b>	\$3,510,249	\$4,889,968	\$4,809,409	\$5,232,521	49%	7%	9%	19.2%	19.1%	20.6%	19.9%
<b>Nonoperational</b>	\$3,890,921	\$4,827,571	\$4,861,741	\$5,625,850	45%	17%	16%	21.3%	18.8%	20.8%	21.4%
<b>Grand Total</b>	<b>\$18,263,748</b>	<b>\$25,639,178</b>	<b>\$23,379,044</b>	<b>\$26,287,450</b>	<b>44%</b>	<b>3%</b>	<b>12%</b>				

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	59.5%	62.1%	58.6%	58.7%